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File No. Tobacco II/43

Legal Department

B BRANCH

Subject:—

Rules and Notifications under the Tobacco Duty (Town of Bombay) Act, 1857

File No. Tobacco II/43

Gen. 194 e.

4263

Office of the R.L.A.

Section 4A of the Tobacco Dyty (Town of Bombay) Act, 1887 enacts that when tobacco removed from a public or licensed warehouse for consumption in the said town on payment of the municipl duty under section 4, is re-exported to any place beyond the limits of the said town, seven eights of such duty paid shall be repaid as drawback in the manner and subject to such conditions as may be prescribed by rules made by the Commissioner of Excise in this behalf. Under this section it is obligatory to repay seven-eights of the duty paid as drawback. The section no doubt makes it an implied duty of the Commissioner to make rules prescribing the manner in which and the conditions subject to which the drawback may be granted, but if no rules are made by the Commissioner that will not debar a person from claiming the drawbac to which he is entitled under the section. No useful purpose will therefore be served by suspending Notification No.91/12/34 dated 19-12-1934 under which rules for the grant of drawBacks have been issued by the Commissioner.

2. It is not clear what R.D. means by any other executive order" in its note at page 193 ante. The R. D. should state what executive orders it has in view.

Id/- P.N.M.
15/ 9

Remembrancer of Legal Affairs.

U.R. to R.D.,No.6262,

dated the 17th September 1943.

IPE.16/7/56.4c.